



March 24, 2017

ENGROSSED HOUSE BILL No. 1342

DIGEST OF HB 1342 (Updated March 23, 2017 11:49 am - DI 120)

Citations Affected: IC 6-3.1.

Synopsis: Tax administration. Eliminates masculine pronouns in the state tax liability credit law (IC 6-3.1).

Effective: January 1, 2018.

Cherry, Thompson, Stemler, Goodin

(SENATE SPONSOR — KENLEY)

January 12, 2017, read first time and referred to Committee on Ways and Means.
February 2, 2017, reported — Do Pass.
February 6, 2017, read second time, ordered engrossed. Engrossed.
February 7, 2017, read third time, passed. Yeas 96, nays 0.

SENATE ACTION

February 20, 2017, read first time and referred to Committee on Appropriations.
March 23, 2017, amended, reported favorably — Do Pass.

EH 1342—LS 6447/DI 92



March 24, 2017

First Regular Session of the 120th General Assembly (2017)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1342

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3.1-2-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 2. Subject to the
3 limitation established in sections 4 and 5 of this chapter, a taxpayer that
4 employs an eligible teacher in a qualified position during a school
5 summer recess is entitled to a tax credit against ~~his the taxpayer's~~ state
6 income tax liability as provided for under section 3 of this chapter.
7 SECTION 2. IC 6-3.1-2-4 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 4. (a) The
9 department shall disallow a credit provided under this chapter with
10 respect to employment of an eligible teacher during a school summer
11 recess if the teacher discontinues ~~his the eligible teacher's~~ teaching
12 duties for the purpose of becoming employed by the taxpayer during
13 the regular school term that immediately follows the recess. The
14 taxpayer shall, within thirty (30) days after the eligible teacher had
15 discontinued ~~his the eligible teacher's~~ teaching duties, notify the
16 department of that fact and pay to the department the amount of the
17 credit previously allowed.

EH 1342—LS 6447/DI 92



1 (b) A taxpayer that fails to notify and pay the department as
2 prescribed in subsection (a) is liable for interest and a penalty on the
3 amount of the credit in the amounts established in IC 6-8.1-10-1 and
4 IC 6-8.1-10-2.1.

5 SECTION 3. IC 6-3.1-7-5 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 5. To receive the
7 credit provided by this chapter, a taxpayer must claim the credit on ~~his~~
8 **the taxpayer's** annual state tax return or returns in the manner
9 prescribed by the department. The taxpayer shall submit to the
10 department all information that the department determines is necessary
11 for the calculation of the credit provided by this chapter and for the
12 determination of whether a loan is a qualified loan.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1342, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1342 as introduced.)

BROWN T

Committee Vote: Yeas 20, Nays 0

 COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred House Bill No. 1342, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 2, delete "JULY 1, 2017]" and insert "JANUARY 1, 2018]:".

Page 1, line 8, delete "JULY 1, 2017]" and insert "JANUARY 1, 2018]:".

Page 2, line 5, delete "JULY 1, 2017]" and insert "JANUARY 1, 2018]:".

and when so amended that said bill do pass.

(Reference is to HB 1342 as printed February 3, 2017.)

KENLEY, Chairperson

Committee Vote: Yeas 12, Nays 0.

